

California Department of Community Services and Development

2018 Cal EITC Free Tax Preparation Assistance Grant

BIDDERS CONFERENCE

Wednesday, August 29, 2018



Presenters

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Deputy Director, Community Services Division

Sukie Montes

Program Development Unit Manager

Community Services Division



Agenda

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- ▶ Department of Community Services and Development Overview
- ▶ Earned Income Tax Credit (EITC) Background
- ▶ Purpose of the Notice of Funding Availability (NOFA)
- ▶ Eligibility Requirements and Minimum Qualifications
- ▶ Available Funding and Target Areas
- ▶ Grant Requirements
- ▶ Projected Timeline
- ▶ Application Package
- ▶ Notice of Intent to Apply
- ▶ Review Process
- ▶ Questions



California Department of Community Services and Development

Mission

The California Department of Community Services and Development (CSD) reduces poverty for Californians.

Vision

CSD leads the development and coordination of effective and innovative programs for low-income Californians.



Earned Income Tax Credit Background

- ▶ **Federal EITC:** Refundable cashback tax credit for low-to-moderate income working individuals and families earning \$53,930 per year or less. EITC reduces tax liability and then issues any unused credits as a cashback refund when a tax return is filed.
- ▶ **State EITC:** The California Earned Income Tax Credit (Cal EITC) supplements the federal EITC. Cal EITC helps working individuals and families earning less than \$22,322. A tax return must be filed to claim the credit.



Purpose of the Notice of Funding Availability

- ▶ Increase access to free tax preparation assistance
- ▶ Support new or expansion activities

Where in NOFA: Page 3

Projected Timeline

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Activity	Dates
NOFA Released	August 20, 2018
Bidders Conference	August 29, 2018
Deadline for Submitting Questions	August 31, 2018
Notice of Intent to Apply	August 31, 2018
Questions & Answers Posted on CSD Public Website	September 7, 2018
Deadline for Submitting Applications	September 14, 2018
Notice of Awardees Posted	October 4, 2018
Contracts Sent to Awardees	October 9, 2018
Contracts Due Back to CSD	October 16, 2018
Contract Term	November 1, 2018 through June 30, 2019

Available Funding and Target Areas

Target Area	Top 10 Counties	Allotment by County	Anticipated # of Grants	Contract Award
1	Los Angeles	\$1,377,000	3	\$445,600
2	San Diego	\$399,000	1	\$399,000
3	Orange	\$312,000	1	\$312,000
4	Riverside	\$293,000	1	\$293,000
5	San Bernardino	\$271,000	1	\$271,000
6	Sacramento	\$220,000	1	\$220,000
7	Alameda	\$176,000	1	\$176,000
8	Santa Clara	\$153,000	1	\$153,000
9	Fresno	\$151,000	1	\$151,000
10	Kern	\$125,000	1	\$125,000
11	Statewide	\$1,423,000	2	\$711,500

Codes of Conduct

- ▶ Do not accept payment or solicit donations for federal or state tax return preparation.
- ▶ Do not solicit business from tax filers assisted or use knowledge gained (from their tax information) about tax filers for any direct or indirect personal benefit for the volunteer or any other specific individual.
- ▶ Do not knowingly prepare false returns.
- ▶ Do not engage in criminal, dishonest, or other conduct deemed to have a negative effect.
- ▶ Treat all tax filers in a professional, courteous, and respectful manner.

Eligibility Requirements

- ▶ Be a tax-exempt organization or government entity, including:
 - ▶ Private, nonprofit, or public organization that qualified for and received an Internal Revenue Service (IRS) determination letter confirming the organization's tax exemption under Section 501 of the Internal Revenue Code;
 - ▶ A local government agency (state agencies are ineligible for funding);
 - ▶ A federally recognized Indian Tribal Government; or
 - ▶ A registered business entity with the California Secretary of State.
- ▶ Be an existing Volunteer Income Tax Assistance (VITA) program administrator, maintain sub-grants with existing VITA program administrators, or have an existing or prior relationship with a free tax preparation assistance provider;
- ▶ Be eligible to receive public funds (A list of entities that have been declared ineligible to receive government funds can be found at <https://www.sam.gov>); and
- ▶ Be in good standing with federal and state administering grant issuing agencies.

Minimum Qualifications

- ▶ Knowledge of the EITC, Cal EITC, and free tax preparation assistance activities;
- ▶ Three years of experience successfully providing, coordinating, and implementing free tax preparation assistance activities that serve low-income populations;
- ▶ Established and trusted relationships with community partners serving low-income populations, preferably with partners who have extensive EITC, Cal EITC, and tax preparation experience;
- ▶ Capacity to successfully implement and deliver all elements of the proposed activities described in the narrative response to this application;
- ▶ Ability to provide free tax preparation assistance activities appropriate to the language and culture of the targeted population; and
- ▶ Ability to collect and report reliable, valid, and timely data for all proposed activities.

Grant Requirements

- ▶ Funds must be spent in a manner that serves the intended purpose
- ▶ Funds must be used for new or expanded efforts
- ▶ Must submit all application documents by the due date
- ▶ Translation services should be provided when needed
- ▶ Compliance with programmatic and fiscal reporting
- ▶ Participation in monthly coordination calls with CSD
- ▶ Must possess insurance at the start of the contract
- ▶ Must provide volunteer tax preparation assistance services free-of-charge
- ▶ Eligible returns must be filed electronically
- ▶ Every effort should be made to access in-kind equipment from the IRS
- ▶ Access volunteer training through the IRS or FTB

Complete list found on pages 6 and 7 of the NOFA

Inappropriate Use of Funds

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- ▶ Funds cannot be used to pay volunteers. Note: Grantees may reimburse volunteers for travel costs (e.g. mileage reimbursement) to meet demand in underserved areas.
- ▶ Funds cannot be used to purchase food.
- ▶ Funds cannot be used to supplant existing federal, state, or private funds allocated to conduct the same or similar work.
- ▶ Funds may not be used for any political or legislative advocacy work, nor to promote organizations, names, etc. of grantees.
- ▶ Costs are to be allocated for NOFA activities and are not intended to support organizational overhead.
- ▶ Applicants should make every effort possible to minimize overhead/administrative costs and target available funding towards providing direct services for eligible Californians.





Department of Community Services and Development

2018 Notice of Intent to Apply Cal EITC Free Tax Preparation Assistance NOFA

Instructions: Submit this Notice of Intent to Apply via U.S. mail, in-person delivery, or email **no later than 5:00 p.m. on August 31, 2018**. Applicants wishing to make their Notice of Intent to Apply public for collaboration may do so by indicating below. The public list will be posted and updated periodically to the CSD public website at www.csd.ca.gov.

Submit by mail or deliver in-person to:	
Department of Community Services and Development Attn: Program Development Unit, 2018 Cal EITC Free Tax Preparation Assistance NOFA 2389 Gateway Oaks Drive, Suite 100 Sacramento, CA 95833	
Submit by email to: CSBGDiv@csd.ca.gov	
Use the following subject line: 2018 Cal EITC Free Tax Preparation Assistance NOFA	
Organization:	
Address:	
City/State:	Zip Code:
Phone:	
Email:	
Target Area	
Target Area(s): (Check all target areas in which you plan to apply)	<input type="checkbox"/> 1 Los Angeles County
	<input type="checkbox"/> 2 San Diego County
	<input type="checkbox"/> 3 Orange County
	<input type="checkbox"/> 4 Riverside County
	<input type="checkbox"/> 5 San Bernardino County
	<input type="checkbox"/> 6 Sacramento County
	<input type="checkbox"/> 7 Alameda County
<input type="checkbox"/> 8 Santa Clara County	
<input type="checkbox"/> 9 Fresno County	
<input type="checkbox"/> 10 Kern County	
<input type="checkbox"/> 11 Statewide	
Signature of Designated Person (Executive Director or Chief Executive Officer)	
X	
Print Name and Title:	
Publicly Disclose?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Notice of Intent to Apply

Application Packet Requirements

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Stack Order	Document Title
N/A	Application Packet Instructions and Document List (do not return with application)
1	Application Cover Sheet (CSD 840)
2	Application Narrative Template (CSD 841) - 20-page limit
3	Scope of Work (CSD 843)
4	Budget Forms <ul style="list-style-type: none">• Budget Summary (CSD 842A)• Budget Detail (CSD 842B)
5	2 Letters of References
6	Payee Data Record (STD 204)
7	Contractor Certification Clauses Form (CCC-04/2017)

Application Cover Sheet

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Cal EITC Free Tax Preparation Assistance Application Cover Sheet
CSD 840 (Rev. 8/2018)

2018 Cal EITC Free Tax Preparation Assistance Grant Application Cover Sheet

Note: The cover sheet is not scored but is a required element of the application.

APPLICANT INFORMATION	
APPLICANT NAME:	
FUNDING AMOUNT REQUESTED:	\$
TARGET AREA:	
TYPE OF TAX EXEMPT ENTITY:	
<input type="checkbox"/> PRIVATE NON-PROFIT <input type="checkbox"/> LOCAL PUBLIC ENTITY (STATE AGENCIES INELIGIBLE) <input type="checkbox"/> FEDERALLY RECOGNIZED INDIAN TRIBAL GOVERNMENT	
TAX PAYER ID #:	
PHYSICAL MAILING ADDRESS:	
NAME OF EXECUTIVE DIRECTOR / CHIEF EXECUTIVE OFFICER:	
PHONE NUMBER:	
EMAIL ADDRESS:	
POINT OF CONTACT (PPC) NAME:	
POC PHONE NUMBER:	
POC EMAIL ADDRESS:	
APPLICANT CERTIFICATION	
I certify by my signature below that my organization possesses ALL the following:	
A. Knowledge of the state and federal Earned Income Tax Credit (EITC) and Volunteer Income Tax Assistance (VITA) program;	
B. Three years of experience successfully providing, coordinating, and implementing free tax preparation assistance activities that serve low-income populations;	
C. The ability to collect and report reliable and valid data for all proposed activities; and	
D. Entity is in good standing with federal and state administering grant issuing agencies.	
AUTHORIZED INDIVIDUAL'S NAME, TITLE, and SIGNATURE	PRINTED NAME: _____
	TITLE: _____
	ORIGINAL SIGNATURE: _____
	DATE: _____

Scored Documents

Document Title	Total Possible Points	Target Area 11 Statewide Only
Application Narrative Template (CSD 841) Experience Conducting Free Tax Preparation Assistance Strength of Program Free Tax Preparation Assistance Target Populations Program Measures	70	70
	N/A	5 Target Area 11 – Statewide Only
	5 Possible Preference Points	5 Possible Preference Points
Scope of Work (CSD 843)	40	40
Total	115	120

2018 Cal EITC Free Tax Preparation Assistance Grant Application Narrative Template

EXPERIENCE CONDUCTING FREE TAX PREPARATION ASSISTANCE (25 POINTS)

NOTE: 20 Page maximum limit begins from this page forward.

Use this section to present a detailed description of your organization's experience.

Applicant Must Include the Following:

Describe your experience coordinating and/or operating volunteer tax return preparation assistance services for eligible taxpayers and/or experience coordinating with partners who can leverage outreach and direct clients to free tax preparation assistance sites. Present a detailed description of your organization's:

- Experience conducting free tax preparation assistance to low-income individuals and families in the specified Target Area for which you are applying, including number of years.
- Experience conducting outreach to eligible populations, including (if applicable) experience directing clients to free tax preparation assistance.
- Operational readiness and expertise in conducting, budgeting, and implementing similar scale free tax preparation assistance activities.
- Performance as it relates to tax returns completed on an annual basis for the past three years. Address any reduction in services from year-to-year in the table provided.

Experience
Conducting
Free Tax
Preparation
Assistance
(25 Points)

Experience Conducting Free Tax Preparation Assistance

(25 Points)

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Cal EITC Free Tax Preparation Assistance Grant Application Narrative Template
CSD 841 (Rev. 8/2018)

Tax Year	Total Tax Returns Completed
2015	Click or tap here to enter text.
2016	Click or tap here to enter text.
2017	Click or tap here to enter text.
2018 (PROJECTION)	Click or tap here to enter text.

STRENGTH OF PROGRAM (20 POINTS)

Applicant Must Include the Following:

- a) Describe your strategies for volunteer recruitment, retention, and training. Plans should include, but are not limited to:
- Plan to recruit new volunteers to support the expanded services;
 - Method that you will use to train volunteers, such as self-study or classroom training, and the training materials used whether developed by you or the IRS;
 - Any unique training curriculum you have developed or identified, such as training based on position held (e.g. tax return preparers, site coordinators, or other position related to tax return preparation); and
 - Strategies utilized to retain volunteers.
- b) Describe your outreach plan or how you will make potentially eligible individuals aware of the free tax preparation assistance services. Be sure to address:
- Messages, methods, materials, and channels (media, web site, etc.) to be used to reach the eligible populations and areas you will target.
- c) Describe your plan to expand VITA services in your area. Be sure to address:
- Expansion to new sites or extending hours, etc. to increase free tax preparation assistance services.

Strength of Program (20 Points)

FREE TAX PREPARATION ASSISTANCE TARGET POPULATIONS (20 POINTS)

Applicant Must Include the Following:

- a) Describe your plans to focus on extending services to eligible populations and hard-to-reach/underserved areas. Be sure to:
- Describe the need for free tax preparation assistance services in the community, county, or Target Area in which you are seeking grant funds.
 - Discuss the underserved population, underserved geographic area, and/or hard-to-reach area your program will target.
 - Any services being provided for special populations, e.g., interpreters for individuals hard of hearing, or with Limited English Proficiency.
- b) Provide the total number of volunteers you had in the last three tax years used in support of delivering free tax preparation assistance services, and the anticipated number to be used during this tax year.

Tax Year	Total Volunteers
2015	Click or tap here to enter text.
2016	Click or tap here to enter text.
2017	Click or tap here to enter text.
2018 (PROJECTION)	Click or tap here to enter text.

Free Tax
Preparation
Assistance
Target
Populations
(20 Points)

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Cal EITC Free Tax Preparation Assistance Grant Application Narrative Template
CSD 841 (Rev. 8/2018)

**PROGRAM MEASURES
(5 POINTS)**

Applicant Must Include the Following:

- a) Describe the means your organization has in place to capture the data, measure results, and provide reports including the tools and systems used for data analysis.

Program
Measures
(5 Points)

Target Area 11-Statewide Applicants Only

(5 Points)

State of California
DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT
Cal EITC Free Tax Preparation Assistance Grant Application Narrative Template
CSD 841 (Rev. 8/2018)

TARGET AREA 11 – STATEWIDE APPLICANTS ONLY (5 POINTS)

Applicant Must Include the Following:

- a) Identify your organization's free tax preparation assistance objectives and additional program goals for the award year. Your additional program goals are those that are over and above the Free Tax Preparation Assistance Grant objectives, as stated above. Goals should be specific and measurable. Some examples may include: use of eBuses to reach underserved areas, large group events, trainings, or financial education/asset building programs.

Preference Points

(5 Points)

Applicant Must Include the Following:

- a) Up to five preference points will be provided to organizations with experience providing financial education and asset building activities in conjunction with free tax preparation assistance. Some examples of financial education and asset building activities may include Individual Development Accounts (IDA), credit counseling workshops, home buyer workshops, assistance in opening bank accounts, foreclosure workshops, identity theft workshops, etc. Be sure to provide the number of sites providing financial education and asset building services.

[illegible]

State of California DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT Cal EITC Free Tax Preparation Assistance Grant Budget Summary CSD 842A (Rev. 8/2018)			
2018 Cal EITC Free Tax Preparation Assistance Grant Budget Summary			
Organization Name:		Representative:	
Telephone Number:		E-mail Address:	
Target Area (County):			
Requested Amount:			
Free Tax Preparation Assistance Grant Activities			
Line Item			Projected Expenditures (rounded to the nearest dollar)
1	Salaries and Fringe Benefits		
2	Travel		
3	Equipment		
5	Supplies		
6	Subcontractor		
7	Other Costs		
Total Budget Amount (Sum of Line Items 1-7) Note: Total Must Match Requested Amount			

Budget Summary

Budget Detail

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<small>State of California DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT Cal EITC Free Tax Preparation Assistance Grant Budget Summary CSD 842B (Rev. 8/2018)</small>				
2018 Cal EITC Free Tax Preparation Assistance Grant Budget Detail				
Organization Name:			Representative:	
Telephone #:			Email Address:	
Target Area (County):				
Requested Amount:				
Free Tax Preparation Assistance Grant Activities				
<small>Note: Add/delete rows as needed to the bottom of each activity expenditure category.</small>				
Activity - Expenditure	Detail	Cost	New or Expansi	Explanation
Salary, Wages, and Fringe Benefits				
Example: Jane Smith, Site Coordinator	10% of annual salary of \$60,000	\$6,000	New	
Example: Ta Hire (1) Site Coordinator	\$18 per hour; average 25 hours per week for 15 weeks	\$6,750	Expansion	
Travel				
Example: Training Travel Site Coordinators and Volunteers	1000 miles at \$.54.5 cents/mile	\$545		
Equipment				
Supplies				
Subcontractors				
Other Costs				
CSD 842B Total: (Auto Populate)		\$13,235		
Must Match Requested Amount				

PAYEE DATA RECORD

(Required when receiving payment from the State of California in lieu of IRS W-9)
STD. 204 (Rev. 8-2003)

Print

Clear

1	INSTRUCTIONS: Complete all information on this form. Sign, date, and return to the State agency (department/office) address shown at the bottom of this page. Prompt return of this fully completed form will prevent delays when processing payments. Information provided in this form will be used by State agencies to prepare Information Returns (1099). See reverse side for more information and Privacy Statement. NOTE: Governmental entities, federal, State, and local (including school districts), are not required to submit this form.		
2	PAYEE'S LEGAL BUSINESS NAME (Type or Print) <hr/> SOLE PROPRIETOR - ENTER NAME AS SHOWN ON SSN (Last, First, M.I.) <hr/> E-MAIL ADDRESS <hr/> MAILING ADDRESS <hr/> BUSINESS ADDRESS <hr/> CITY, STATE, ZIP CODE <hr/> CITY, STATE, ZIP CODE <hr/>		
3	PAYEE ENTITY TYPE CHECK ONE BOX ONLY	ENTER FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN): <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> ESTATE OR TRUST <input type="checkbox"/> INDIVIDUAL OR SOLE PROPRIETOR ENTER SOCIAL SECURITY NUMBER: <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>(SSN required by authority of California Revenue and Tax Code Section 18646)</small>	CORPORATION: <input type="checkbox"/> MEDICAL (e.g., dentistry, psychotherapy, chiropractic, etc.) <input type="checkbox"/> LEGAL (e.g., attorney services) <input type="checkbox"/> EXEMPT (nonprofit) <input type="checkbox"/> ALL OTHERS NOTE: Payment will not be processed without an accompanying taxpayer I.D. number.
4	PAYEE RESIDENCY STATUS <input type="checkbox"/> California resident - Qualified to do business in California or maintains a permanent place of business in California. <input type="checkbox"/> California nonresident (see reverse side) - Payments to nonresidents for services may be subject to State income tax withholding. <input type="checkbox"/> No services performed in California. <input type="checkbox"/> Copy of Franchise Tax Board waiver of State withholding attached.		
5	I hereby certify under penalty of perjury that the information provided on this document is true and correct. Should my residency status change, I will promptly notify the State agency below. <hr/> AUTHORIZED PAYEE REPRESENTATIVE'S NAME (Type or Print) <hr/> TITLE <hr/> SIGNATURE <hr/> DATE <hr/> TELEPHONE <hr/>		
6	Please return completed form to: Department/Office: <u>Community Services & Development</u> Unit/Section: <u>Accounting Unit</u> Mailing Address: <u>2389 Gateway Oaks Drive# 100</u> City/State/Zip: <u>Sacramento, CA 95833</u> Telephone: <u>(916) 576-5308</u> Fax: <u>()</u> E-mail Address: <u>marlene.garza@csu.ca.gov</u>		

Payee
Data
Record

Contractor Certification Clauses

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CCC 04/2017

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

<i>Contractor/Bidder Firm Name (Printed)</i>		<i>Federal ID Number</i>
<i>By (Authorized Signature)</i>		
<i>Printed Name and Title of Person Signing</i>		
<i>Date Executed</i>	<i>Executed in the County of</i>	

CONTRACTOR CERTIFICATION CLAUSES

1. **STATEMENT OF COMPLIANCE:** Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. **DRUG-FREE WORKPLACE REQUIREMENTS:** Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the



Application Pass/Fail Review Process

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- ▶ All NOFA application documents have been submitted (See Instructions Document List)
- ▶ One original **single-sided** application packet plus four exact copies (use a paper or binder clip to bind each of the packets – **do not staple any parts of the application or attachments**);
- ▶ Flash Drive with an electronic copy of all application documents (in PDF format);
- ▶ The requested funding within the funding limits
- ▶ Full contact information and applicable signatures on every document.

Review Process Proposal Elements Evaluation

- ▶ The Evaluation Team will use a consensus scoring methodology, where one score is awarded per the team's collective assessment.
- ▶ Applications will be scored against each other in each of the 11 Target Areas. For example, Target Area 1 (Los Angeles) applicants will be evaluated against other applications applying for funding in Los Angeles only.
- ▶ The scores from each subsection will be added to determine the preliminary total score.

Questions

Two Ways to submit additional

- ▶ Captured and recorded today on the webinar
- ▶ Email questions to CSBGDIV@csd.ca.gov using the subject line:
Questions on 2018 Free Tax Preparation Assistance Grant

All questions and answers will be posted to the CSD website
<http://www.csd.ca.gov/Resources/ContractingOpportunities.aspx> on
August 31st

Questions?



Thank you!

